



Informational Guideline Release

Bureau of Municipal Finance Law
Informational Guideline Release (IGR) No. 13-209
March 2013

Supersedes IGR 10-210 and Prior Inconsistent Written Statements

BOAT EXCISE BILLS

[Chapter 139, § 84 of the Acts of 2012](#)
[\(Amending G.L. c. 60, § 3A\)](#)

This Informational Guideline Release (IGR) sets forth requirements for the content of boat excise bills.

The guidelines have been revised to reflect recent legislation that allows collectors to implement voluntary e-billing programs for boat excise bills, subject to the approval of the selectboard or mayor. See Section III.

Questions should be referred to the Bureau of Municipal Finance Law.

Topical Index Key:

Boat Excise

Distribution:

Assessors
Collectors

Supersedes IGR 10-210 and Prior Inconsistent Written Statements

BOAT EXCISE BILLS

[Chapter 139, § 84 of the Acts of 2012](#)
[\(Amending G.L. c. 60, § 3A\)](#)

SUMMARY:

The content of boat excise bills is governed by General Laws [Chapter 60B, §§ 4 and 5](#). In addition, the Commissioner is authorized to prescribe and approve any form deemed necessary and convenient for use in implementing and collecting the boat excise. [G.L. c. 58, § 31](#).

These guidelines establish minimum requirements for the form and content of boat excise bills. Excise bills must conform to these minimum requirements in order to be considered approved forms and properly issued. The "model" excise bill and demand included as part of this guideline meet these minimum requirements.

These guidelines are in effect and supersede Informational Guideline Release No. 10-210, *Boat Excise Bills*, and any inconsistent prior written statements or documents.

GUIDELINES:

I. FORM OF BILLS

Cities and towns may use any format that presents the required content of boat excise bills to the taxpayer in a clear and concise manner. This means communities may format the bills to their own specifications or may use the format shown in the models.

II. CONTENT OF BILLS

A. Excise Bills

Bills for boat excises must include:

1. Fiscal Year - The bills must be captioned "Boat Excise Bill" or "Notice of Boat Excise" and must state the applicable fiscal year.
2. Taxpayer Information - The name(s) and mailing address of the person(s) assessed the excise must be shown.

3. Boat Description - A description of the boat subject to the excise must be provided. This description must include the following:
 - Registration or documentation number of the boat.
 - Model year of the boat.
 - Name of the boat.
 - Length of the boat.
4. Valuation - The valuation of the boat according to the schedule in [G.L. c. 60B, § 2](#), must be shown.
5. Excise Rate - The excise rate of \$10.00 per \$1000 of valuation must be shown.
6. Excise Due - The amount of the excise due must be shown.
7. Excise Due Date - The bill must state the date the excise is due. The actual due date must appear on the bill. Printing the bill issuance date with a notice that payment is due in 60 days is not sufficient.
8. Payment Instructions - The bill should include instructions on making payments, including at a minimum, the following information:
 - Checks are payable to the city/town.
 - The address to mail payments.
 - Collector's Office hours.
9. Billing/Appeal Rights Information -
 - The bill must include the following statement on late payment penalties: Excise not paid when due is subject to interest at 12% per year from due date until payment made, collection charges and penalty of \$20 or 20% of excise, whichever is greater.
 - The reverse side of the bill must provide the billing and appeal rights information shown in Model 1(BE).

B. Demand Notices

If the entire boat excise is not paid when due, the collector will make a demand for payment on the taxpayer and then proceed to collect the amount outstanding. The earliest a demand may be issued is two days after the excise due date. Demand notices must include:

1. The same fiscal year, taxpayer, boat description, valuation, excise rate, and payment instructions information found on the excise bill as explained in Section II-A above.

2. The date the excise bill was due and the date the demand was issued.
3. The following information on the amount due:
 - Amount of the excise.
 - Payments/abatements made since excise bill issued.
 - Excise overdue.
 - Amount of interest on overdue excise to date demand issued. A per diem interest charge may also be shown.
 - Penalty (\$20 or 20% of excise, whichever is more).
 - Demand charge.
 - Total amount due.
4. The following statements shown on Model 2(BE):
 - Demand is made upon you for payment of your _____ boat excise.
 - Interest at the rate of 12% per year continues to accrue on overdue excise until date payment is made. Payment is considered made when received by the collector.
 - If the total amount owed (excise, interest from due date to payment date, demand charge and penalty of \$20 or 20% of excise, whichever is greater) is not paid within 14 days of the date of this demand, collection will be enforced according to law.

III. E-BILLING

Boat excise bills may be issued in an electronic form as set forth in this section. [G.L. c. 60, § 3A\(e\)](#).

A. Program Authorization

The collector's use of e-billing must be approved by the mayor or board of selectmen. The scope and duration of that approval may be decided locally.

B. Taxpayer Participation

Taxpayers must agree to receive their boat excise bills in an electronic form. Participation must be completely voluntary. No taxpayer may be required to receive an electronic bill.

Each taxpayer who wants to participate in the e-billing program must be informed and agree, in a written form, to the terms and conditions of the program. At a minimum, the program must require the taxpayer to:

1. Provide the collector, in the manner and by the date prescribed by the collector, with an accurate e-mail address for e-billing purposes.
2. Notify the collector, in the manner and by the date prescribed by the collector, of any change in e-mail address to be used for subsequent e-billing purposes.
3. Accept electronic billing as the sole means by which the collector is legally required to give notice of the taxpayer's boat excise obligations.
4. Acknowledge any electronic bill issued to the e-mail address provided to the collector is a valid and properly issued boat excise bill and failure to receive it does not alter the taxpayer's legal obligation to make payments, or file abatement or exemption applications, on time.

C. E-Bill Form and Content

The form and content of e-bills must be the same as the mailed bills and must meet all requirements set forth in these guidelines for boat excise bills.

D. E-Bill Issuance

The bill may be issued in the e-mail message, as an attachment to the e-mail, or a link in the e-mail that allows the taxpayer to obtain it.

IV. APPROVAL OF BILLS

Cities, towns or districts may print bills for mailing or prepare bills for electronic billing without the prior written approval of the Bureau of Municipal Finance Law, provided all bills conform to the minimum requirements for form and content established in this guideline. Only bills that meet these requirements may state "This form approved by Commissioner of Revenue."

ATTACHMENTS

MODEL EXCISE BILL AND DEMAND

Attached are the following "model" boat excise bills and demands. These models meet the minimum requirements set forth in this guideline.

Model 1(BE)

Boat Excise Bill

Model 2(BE)

Boat Excise Demand

MODEL 1 (BE)

(CITY/TOWN OF _____), MASSACHUSETTS
COLLECTOR OF TAXES

STATE EXCISE RATE
\$10.00 ON \$1000

FISCAL YEAR _____ BOAT EXCISE BILL

YOUR FISCAL YEAR _____ BOAT EXCISE FOR THIS BOAT IS PAYABLE IN FULL BY DUE DATE SHOWN

[illegible]

THIS FORM APPROVED BY COMMISSIONER OF REVENUE

NOTICE

For receipt, enclose a self-addressed stamped envelope with entire bill. If no receipt is desired, DETACH COLLECTOR'S COPY and forward with remittance.

IF YOUR BOAT EXCISE IS NOT PAID IN FULL WHEN DUE, YOU WILL BE CHARGED INTEREST AT THE RATE OF 12% PER YEAR AND COLLECTION COSTS. YOU WILL ALSO BE CHARGED A PENALTY OF \$20 OR 20% OF THE EXCISE DUE, WHICHEVER IS GREATER, AND MAY BE BARRED FROM MOORING OR DOCKING YOUR BOAT. PAYMENT IS CONSIDERED MADE WHEN RECEIVED BY THE COLLECTOR.

You may be entitled to an abatement (or refund if the excise is paid) if:

- (1) Your boat is valued for more than the amount listed in the schedule established by G.L. Ch. 60B, § 2(c). Failure to have filed your Boat Excise Return with the assessors by August 1 may limit or even bar any abatement you may otherwise have been granted.
- (2) Your boat is exempt from the excise under G.L. Ch. 60B, § 3.
- (3) You sell, trade or otherwise transfer ownership of the boat during the same fiscal year.
- (4) You move to another state, and if required to register the boat, register it there and cancel or not renew your Massachusetts registration, during the same fiscal year.

You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the boat, or (2) move to another Massachusetts city or town, during the same fiscal year.

Applications for abatement must be received by the Board of Assessors within 3 years after the excise was due, or 1 year after the excise was paid, whichever is later. To preserve your right to appeal, you must file on time. Filing an application does not stay the collection of your excise. To avoid interest, penalty and collection charges or action, you must pay the excise in full on or before the due date. You will receive a refund if the assessors grant the abatement.

Abatement applications are available on request from the Assessors' Office.

CONTACT THE ASSESSORS' OFFICE IF YOU HAVE QUESTIONS ABOUT YOUR EXCISE OR ABATEMENT RIGHTS AND THE COLLECTOR'S OFFICE IF YOU HAVE QUESTIONS ABOUT PAYMENT OF THE BILL.

MODEL 2 (BE)

(CITY/TOWN OF _____), MASSACHUSETTS
COLLECTOR OF TAXES

STATE EXCISE RATE
\$10.00 ON \$1000

DEMAND FOR PAYMENT

DEMAND IS MADE UPON YOU FOR PAYMENT OF YOUR FISCAL YEAR _____ BOAT EXCISE AS FOLLOWS:

Fiscal Year July 1, ____ to June 30, ____		Demand Date						
Registration or Documentation No.	Name of Boat	Length	Model Year	Valuation	Excise Due Date Mo. Day Yr.			Bill No.
	Name of Owner(s)	Make Checks Payable to:	The (City/Town) of ()	Address	Mail Payments to: The Collector of Taxes (Address) Office Hours: () AM to () PM Mon. – Fri.	Excise Due		
						Payment/Abatement		
						Excise Overdue		
						Interest to (date)		
						Penalty		
						Demand \$ (insert locally set amount)		
						AMOUNT NOW DUE		
INTEREST AT THE RATE OF 12% PER YEAR (AT \$____ PER DAY) CONTINUES TO ACCRUE ON OVERDUE EXCISE UNTIL DATE PAYMENT IS MADE. PAYMENT IS CONSIDERED MADE WHEN RECEIVED BY THE COLLECTOR. IF THE TOTAL AMOUNT OWED (EXCISE, INTEREST FROM DUE DATE TO PAYMENT DATE. DEMAND CHARGE AND PENALTY OF \$20 OR 20% OF EXCISE, WHICHEVER IS GREATER) IS NOT PAID WITHIN 14 DAYS OF THE DATE OF THIS DEMAND, COLLECTION WILL BE ENFORCED ACCORDING TO LAW.								

THIS FORM APPROVED BY COMMISSIONER OF REVENUE